

# Wisconsin at a Glance

## County Sales Tax Revenues, 2001 to 2003

Wisconsin counties receive their revenues from a variety of sources, including property taxes, fees, shared revenue payments from the state, and other state and federal appropriations. In many counties, the county sales tax provides an additional source of revenue.

Under the Wisconsin Statutes, counties are permitted to impose a tax of 0.5 percent on the sale or use of goods and services within their borders that is in addition to the tax of 5.0 percent imposed by the state. This option has proven attractive to counties for several reasons:

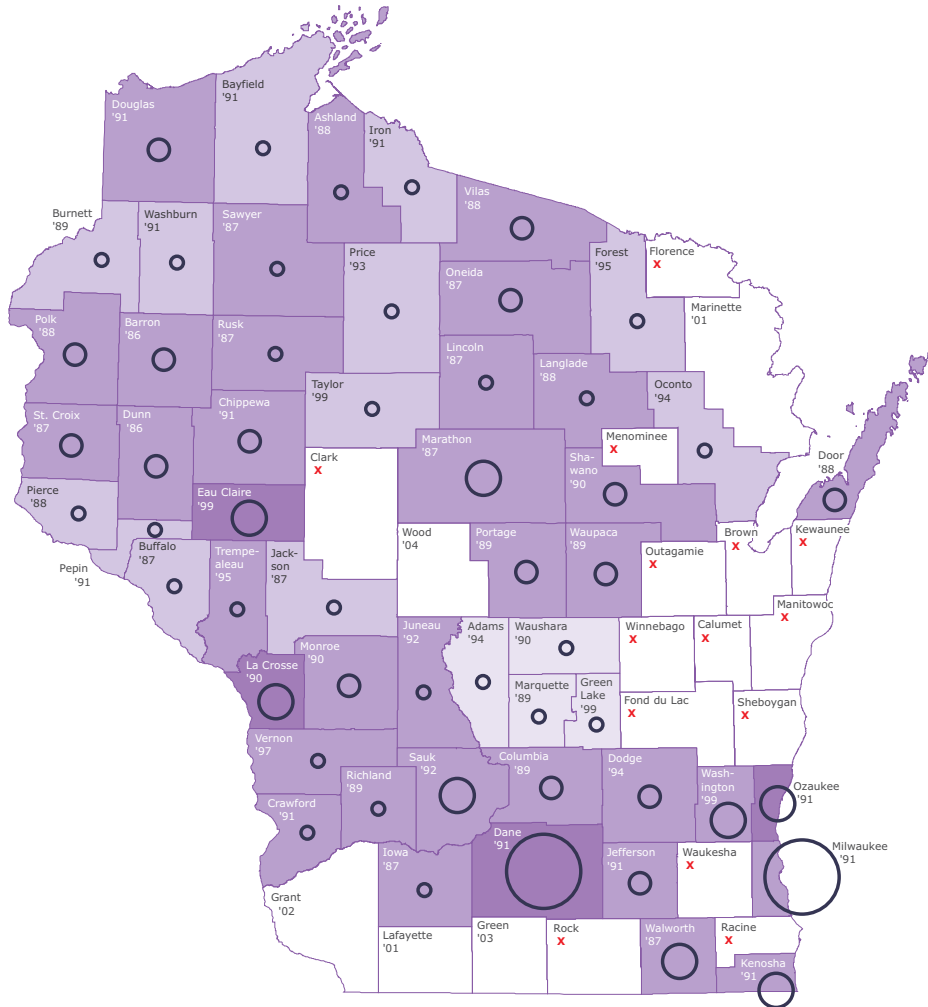
- The county sales tax can generate a significant amount of revenue for a county—between 2001 and 2003, it generated amounts ranging from one-thirteenth to one-half the amounts of county property tax levies.
- The tax provides a way for a county to increase its revenues without raising the property tax levy or fees.
- Some of the revenue generated by the tax does not come from a county's residents, but rather from nonresidents who make purchases in the county.
- Prior to 2004, revenue generated by the tax acted to increase the shared revenue payment that a county received from the state (for counties eligible to receive the payments).

The first counties to impose the county sales tax were Barron and Dunn, in 1986. As of January 1, 2004, 58 of Wisconsin's 72 counties had imposed the tax. The latest additions to this number are Grant, Green, and Wood counties, in which the tax took effect on April 1, 2002, January 1, 2003, and January 1, 2004, respectively.

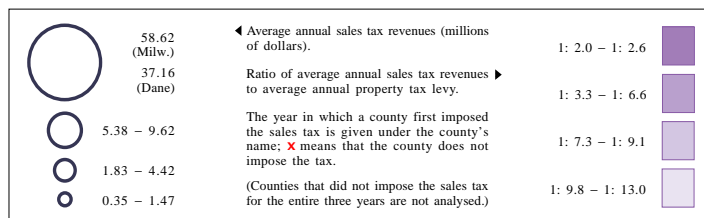
Sales taxes that are distinct from the county sales tax and the state sales tax are currently imposed in certain counties to pay for professional sports stadiums in the cities of Milwaukee and Green Bay. Some of the counties affected by these sales taxes also impose the county sales tax (Milwaukee, Ozaukee, and Washington), while others do not (Brown, Racine, and Waukesha).

Prepared by Christopher Siciliano

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Data: Wisconsin Department of Revenue